

105TH CONGRESS  
1ST SESSION

# H. R. 2723

To amend the Internal Revenue Code of 1986 to repeal the 1993 increase in taxes on Social Security benefits.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 23, 1997

Mr. PAUL introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to repeal the 1993 increase in taxes on Social Security benefits.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Social Security Bene-  
5       ficiary Tax Reduction Act”.

6       **SEC. 2. REPEAL OF INCREASE IN TAX ON SOCIAL SECURITY**  
7       **BENEFITS.**

8       (a) IN GENERAL.—Paragraph (2) of section 86(a) of  
9       the Internal Revenue Code of 1986 (relating to social se-

curity and tier 1 railroad retirement benefits) is amended  
by adding at the end the following new sentence:

“This paragraph shall not apply to any taxable year  
beginning after December 31, 1998.”

(b) CONFORMING AMENDMENTS.—

(1) Paragraph (3) of section 871(a) of such  
Code is amended by striking “85 percent” in sub-  
paragraph (A) and inserting “50 percent”.

(2)(A) Subparagraph (A) of section 121(e)(1)  
of the Social Security Amendments of 1983 (Public  
Law 98–21) is amended—

(i) by striking “(A) There” and inserting  
“There”;

(ii) by striking “(i)” immediately following  
“amounts equivalent to”; and

(iii) by striking “, less (ii)” and all that  
follows and inserting a period.

(B) Paragraph (1) of section 121(e) of such Act  
is amended by striking subparagraph (B).

(C) Paragraph (3) of section 121(e) of such Act  
is amended by striking subparagraph (B) and by re-  
designating subparagraph (C) as subparagraph (B).

(D) Paragraph (2) of section 121(e) of such  
Act is amended in the first sentence by striking  
“paragraph (1)(A)” and inserting “paragraph (1)”.

1       (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 1998.

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